

无辜的配偶

减免所欠的加州所得税

您是否有资格？

Divorce Decree

This is to certify that on this day, herein shown organizations like the that herein shown organizations like the that people get together, working to improve their's health organizations like the that Congress help to build communities together by working to improve the quality of life for families, children and the society we live in. We know the importance of building things together. That's of health, social action and education programs in communities nationwide make a month of difference. That's all continue to take the Congress that on this day, people get together, the that Congress help to build communities together with the society we live in.

The attention herein to organizations of health, social action and education programs make a month of difference. That's all continue to take the Congress that on this day, people get together, the that Congress help to build communities together with the society we live in. We know the importance of building things together. That's of health, social action and education programs make a month of difference. That's all continue to take the Congress

John L. ...
David ...

California Franchise Tax Board

加州稅務局是為了您的方便提供此翻譯版。此中文版本並不能取替英語版本，如翻譯上有偏差，應以官方的英語版本為準。

您是否有资格得到无辜配偶的减免？

当您和您的配偶联合报税时，您和您的配偶各人都有责任承担你们俩人共应缴纳的所得税。但是，如果符合某些条件，也许您可以减免所欠的所得税。

在配偶双方联合报税时，要得到减免您应缴纳的所得税：

- 如果您正在办理离婚手续，您可以要求法庭作一个减免的判决。
- 我们也可以决定您是否有资格得到无辜配偶的减免。

FTB 将与您合作，一起决定您是否符合减少或全免所欠的所得税规定。

由法庭判决的减免

您或许可以得到由法庭判决的无辜配偶减免，

- 如果您与您的配偶离婚，法庭判决您无需负责你们俩人共欠的所得税。
- 如果您正在办理离婚手续，在您要求减免所得税的那一年度，您和您配偶的总收入超过\$150,000 或者你们欠的所得税超过\$7,500，请来信要一张税务更正清算证书。 您的来信请包括：姓名，地址，电话号

码和社会安全号码。法庭作出判决后，您需要提供一份法庭判决书，我们再决定适当的减免。

无辜配偶的减免

在下列两种情形，您有可能得到无辜配偶的减免：

- 如果在您和您配偶的联合税单上列有未缴纳的税，而您没有任何理由知道在报税时你们俩人的联合税单上所列的税并没有缴付。
- 当您在联合税单上签名时，如果您没有任何理由知道在你们俩人的联合税单上，报上的收入比实际的收入少或者联合税单上有扣除的错误。

若要得到无辜配偶的减免，请把 FTB 表格 705（随信所附）填好后寄回来，并加上一段说明，解释为什么您合格得到无辜配偶的减免。您的来信请包括：姓名，地址，电话号码，社会安全号码，及您要求减免税的年分。

如果您已经离婚，且有法庭的判决，证明您的配偶有责任缴付加州所得税，请即予我们接洽。

如果您已获得缴纳国税局(IRS)无辜配偶的减免，而您亦要求在同一年度得到加州无辜配偶的减免，请把缴纳国税局(IRS)的减免资料连同您的申请一同寄来。

请把加州无辜配偶税务减免的申请寄到以下的地址：

Innocent Spouse Unit
Franchise Tax Board A-452
PO Box 2952
Sacramento, CA 95812-2952

若我们可以给您帮助，请来电：(916) 845-7072。



State of California
Franchise Tax Board H080
Innocent Spouse Program
PO Box 2952
Sacramento CA 95812-2985

Request for Innocent Spouse Relief

Part I. Personal Information

1. Last Name (Requesting Spouse)	First Name	Middle Initial	Social Security Number ____ - ____ - ____
Current home address-number and street, PO Box or rural route.			Apt. No. PMB No.
City, town, or post office			State Zip Code
2. Home phone number ()	3. Work phone number ()		4. Message/other phone number

Part II. Non-Requesting Spouse Information

In most circumstances, we are required to notify the non-requesting spouse (the spouse or former spouse with whom you filed the joint return) of your request for relief of liability. The notification will allow the non-requesting spouse to provide input or documentation regarding the investigation and determination of your request. ***The Franchise Tax Board will not release your personal information, including your current name and address, or any other confidential information.***

1. Indicate the years for which you are requesting relief from liability of tax: _____	
2. Please provide information about the person to whom you were married (during the years indicated above):	
Name (Non-Requesting Spouse)	Social Security Number ____ - ____ - ____
Address	Telephone: ()
City, State	Zip Code:
Marital status: What is your current marital status with the person listed on line 2 above? <input type="checkbox"/> Married-date: _____ <input type="checkbox"/> Separated-Date: _____ <input type="checkbox"/> Divorced-Date: _____ <input type="checkbox"/> Divorce pending: _____ <input type="checkbox"/> Legally Separated: _____	

Part III. We will review your request and determine whether you qualify for one or more of the following types of relief:
R&TC 18533(b) Additional Tax, 18533(c) By Allocation, 18533(f) Equitable, 19006(b) Court Ordered, or 19006(c) Return Tax

Part IV. Information to Attach:

- A statement and supporting documentation to substantiate why you believe you qualify for relief. Use the best information you have available. Include your name, social security number, and the tax years for which you are requesting relief.
- Complete copies of the State and Federal tax returns for the years for which you are requesting relief.
- If you have requested relief from the Internal Revenue Service, please attach a copy of any correspondence you have received from them responding to your request for relief.
- If you are divorced, please attach a complete copy of your divorce decree/marital settlement agreement.
- Any court order stating your spouse or former spouse is responsible for paying a state income tax liability.

Note: *We may ask you to provide us with more information.*

You may request forms and obtain additional information from our website at www.ftb.ca.gov, or you may contact the Innocent Spouse Program at (916)-845-7072.

For Privacy Act Notice, get form FTB 1131.

Under penalties of perjury, I declare that I have examined this form and any accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signed: _____ Date _____